

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re:

53 Stanhope LLC, et al.,¹

Debtor.

Chapter 11

Case No. 19-23013 (RDD)

Jointly Administered

DECLARATION OF JULIA SWEENEY

JULIA SWEENEY, pursuant to the provisions of 28 U.S.C. § 1746, declares, under penalty of perjury, as follows:

1. I submit this declaration in support of the objection by the United States of America, on behalf of the Internal Revenue Service (“IRS”), to the confirmation of the Amended Plan proposed by the Debtors in these jointly administered actions (“Debtors”; full listing below in footnote 1).

2. I am employed by the IRS in its office in Boston, Massachusetts. I am the IRS Bankruptcy Specialist assigned to the above-captioned matters. I base this declaration on my personal knowledge and on information contained in the IRS’s files relating to Debtors.

3. IRS records show that Debtors have failed to file federal partnership tax returns for certain tax years, as set out specifically below. Debtors have not informed the IRS that they are not required to file these returns, and the deadlines for filing the returns, as well as the deadlines to request extensions to file them, have expired.

¹ The Debtors in these chapter 11 cases and the last four digits of each Debtor’s taxpayer identification number are as follows: 53 Stanhope LLC (4645); 55 Stanhope LLC (4070); 119 Rogers LLC (1877); 127 Rogers LLC (3901); 325 Franklin LLC (5913); 618 Lafayette LLC (5851); C & YSW, LLC (2474); Natzliach LLC (8821); 92 South 4th St LLC (2570); 834 Metropolitan Avenue LLC (7514); 1125-1133 Greene Ave LLC (0095); APC Holding 1 LLC (0290); D&W Real Estate Spring LLC (4591); Meserole and Lorimer LLC (8197); 106 Kingston LLC (2673); Eighteen Homes LLC (8947); 1213 Jefferson LLC (4704); 167 Hart LLC (1155).

4. According to IRS records as of the date of this declaration, the following Debtor entities had not filed federal partnership tax returns for the years listed below:

- a. 92 South 4th St. LLC
Case No. 19-23023
Missing partnership returns for tax years 2013, 2014, and 2016
- b. 834 Metropolitan Avenue LLC
Case No. 19-23024
Missing partnership return for tax year 2016
- c. APC Holding 1 LLC
Case No. 19-23026
Missing partnership return for tax year 2016
- d. Meserole and Lorimer LLC
Case No. 19-23028
No returns have been filed; IRS records indicate no activity under this Debtor's tax identification number
- e. 106 Kingston LLC
Case No. 19-23029
Missing partnership returns for tax years 2013, 2014, 2015, 2016, 2017, and 2018
- f. 167 Hart LLC
Case No. 19-23041
Missing partnership return for tax year 2013


5. Following Debtors' Chapter 11 filings, the IRS contacted Debtors' counsel to inform him that certain missing tax returns were overdue.

6. Additionally, I understand that the U.S. Attorney's Office contacted Debtors' counsel in January 2020 to request the filing of past-due returns.

7. While Debtors have filed certain other past-due tax returns since these communications, IRS records reflect that the tax returns identified above have not been filed as of the date of this declaration.

I declare under penalty of perjury that the foregoing is true and correct.

Dated: February 4, 2020
Boston, Massachusetts



JULIA SWEENEY
Bankruptcy Specialist
Internal Revenue Service